

REPORT DIGEST

**PRISONER REVIEW BOARD
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests. The Board is to be commended for maintaining good fiscal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Prisoner Review Board as required by the Illinois State Auditing Act. The Board has no locally held funds or federal or State trust funds, consequently, there are no financial statements requiring a financial audit leading to an opinion.

WILLIAM G. HOLLAND, Auditor General
WGH:TEE;jr

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	0	0
Repeated audit findings	0	0
Prior recommendations implemented or not repeated	0	1

SPECIAL ASSISTANT AUDITORS

Jack Robertson & Co. were our special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

PRISONER REVIEW BOARD
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
●Total Expenditures	\$1,378,140	\$1,330,731	\$1,400,154
Personal Services	\$1,007,473	\$975,432	\$1,067,835
% of Total Expenditures	73.10%	73.30%	76.26%
Average No. of Employees	32	32	32
Other Payroll Costs (FICA, Retirement)	\$80,399	\$76,285	\$70,408
% of Total Expenditures	5.83%	5.73%	5.03%
Contractual Services	\$127,200	\$125,678	\$123,751
% of Total Expenditures	9.23%	9.44%	8.84%
Travel	\$78,507	\$73,538	\$72,197
% of Total Expenditures	5.70%	5.53%	5.16%
All Other Items	\$84,561	\$79,798	\$65,963
% of Total Expenditures	6.14%	6.00%	4.71%
●Cost of Property and Equipment	\$395,832	\$385,018	\$388,373

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
<u>CASE REVIEWS</u>			
●ADULTS:			
Parole Reviews	597	632	666
Mandatory Supervised Releases	18,242	17,015	15,397
Good Conduct Credit Reviews	4,218	5,077	7,424
All Others	<u>7,069</u>	<u>7,156</u>	<u>4,452</u>
Total Adult Considerations	<u>30,126</u>	<u>29,880</u>	<u>27,939</u>
●JUVENILES:			
Parole Reviews	1,123	1,208	1,892
Discharge Reviews	733	742	913
All Others	<u>967</u>	<u>976</u>	<u>382</u>
Total Juveniles Reviewed	<u>2,823</u>	<u>2,926</u>	<u>3,187</u>

AGENCY CHAIRMAN
During Audit Period: James K. Williams Currently: James K. Williams

